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Report of the Secretary-General on the activities of the Office of Internal Oversight Services

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Office of Internal Oversight Services on the administration of peacekeeping trust funds

Note by the Secretary-General

1. Pursuant to General Assembly resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999 and 57/278 B of 18 June 2003, the Secretary-General has the honour to transmit, for the attention of the General Assembly, the attached report, conveyed to him by the Under-Secretary-General for Internal Oversight Services, on the administration of peacekeeping trust funds.

2. The Secretary-General takes note of the findings and concurs with the recommendations made in the report, which will improve the Secretariat's administration of peacekeeping trust funds.

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Report of the Office of Internal Oversight Services on the administration of peacekeeping trust funds

Summary

During October and November 2002, the Office of Internal Oversight Services (OIOS) conducted an audit of the administration of peacekeeping trust funds. The audit covered 31 trust funds related to peacekeeping operations for the fiscal year ended 30 June 2002. The audit indicated that the Office of Programme Planning, Budget and Accounts and the Department of Peacekeeping Operations needed to improve the monitoring of trust fund operations to better ensure that funds entrusted to the Organization for specific purposes are effectively utilized. Also, the Department of Peacekeeping Operations should provide more guidance to peacekeeping missions on the management of trust funds.

OIOS made a number of recommendations for improving the management of trust funds. The Department of Peacekeeping Operations in coordination with the Office of Programme Planning, Budget and Accounts should:

- Take urgent steps to utilize dormant fund balances in respect of eight trust funds with a cumulative balance of $53,177,000. These eight trust funds showed no expenditures, transfers or adjustments during the year ended 30 June 2002. The trust funds were established, in most cases, in the early 1990s in respect of peacekeeping activities or missions that are now closed. Six of these trust funds, with a combined balance of $12.4 million, could be used, with the concurrence of the donors, for related political, humanitarian or development activities in the locations where they were originally established.
- Redefine the plans of action for three trust funds (with a combined balance of $1,749,000), whose original purpose is no longer valid, to enable these funds to be utilized for current operations at Headquarters.
- Prepare written guidance on the operation of trust funds in peacekeeping missions to ensure consistency in their overall administration. The guidelines should cover administration, financing, financial and progress reporting and programme support costs.
- Establish a web site to highlight the activities of peacekeeping trust funds in order to provide more information to Member States and the public about trust fund utilization and accomplishments.

Management accepted OIOS' recommendations, and has taken steps to implement them.

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Abbreviations

MICAH	International Civilian Support Mission in Haiti
MINURCA	United Nations Mission in the Central African Republic
MONUC	United Nations Organization Mission in the Democratic Republic of the Congo
UNAMSIL	United Nations Mission in Sierra Leone
UNDOF	United Nations Disengagement Observer Force
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMISET	United Nations Mission of Support in East Timor
UNOMIG	United Nations Observer Mission in Georgia
UNSMIH	United Nations Support Mission in Haiti
UNTMIH	United Nations Transition Mission in Haiti
UNTAC	United Nations Transitional Authority in Cambodia

I. Introduction

1. In its resolution 57/278 B of 17 July 2003, the General Assembly requested the Secretary-General to submit to the Assembly at its fifty-eighth session the report of the Office of Internal Oversight Services (OIOS) referred to in paragraph 26 of the report of the Board of Auditors.[1] During October and November 2002, OIOS had conducted an audit of 31 general trust funds designated by the Office of Programme Planning, Budget and Accounts as being related to peacekeeping operations. Individual peacekeeping missions and various departments, including the Department of Peacekeeping Operations and the Department of Political Affairs, were responsible for implementing the trust funds, which had a combined balance of almost $170 million as at 30 June 2002.

2. The main objective of the audit was to assess the effectiveness of the administration of trust funds at headquarters by the Office of Programme Planning, Budget and Accounts and the Department of Peacekeeping Operations in respect of the 31 trust funds related to peacekeeping operations. OIOS also surveyed the major peacekeeping missions that had been designated as implementing offices for some of the trust funds, to identify issues related to the management of trust funds in the field.

3. A draft of the present report was presented to the Department of Peacekeeping Operations and the Department of Management for review. Their comments have been incorporated in the report and are shown in italics.

II. Trust funds administered by the Department of Peacekeeping Operations

4. The Department of Peacekeeping Operations was implementing seven trust funds with a total balance of approximately $2 million as at 30 June 2002 (table 1). Responsibility for one of these funds, the Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations, had been delegated to UNMISET, and activities funded by this trust fund were being administered under that mission's authority.

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* (A/57/5), vol. II. In para. 26, it was noted that OIOS planned to conduct a review of peacekeeping trust funds, including their administration by United Nations Headquarters.

Table 1
Trust funds administered by the Department of Peacekeeping Operations
(In United States dollars)

Trust fund	*Balance as at 30 June 2002*
Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations	175 000
Trust Fund for Support from Governments and Organizations to the Department of Peacekeeping Operation's Lessons-Learned Mechanism	588 000
Trust Fund for Improving Preparedness for Conflict Prevention and Peacekeeping in Africa	198 000
Trust Fund for the Rapidly Deployable Mission Headquarters	963 000
Trust Fund for Activities Related to Administrative and Budgetary Aspects of Peacekeeping Operations	1 000
Trust Fund for the Financing of a United Nations International Conference on Medical Support for Peacekeeping Operations	9 000
Trust Fund for Assistance to Military Officers on Loan from Governments in Support of Peacekeeping	39 000
Total	**1 973 000**

5. OIOS noted that the original purposes of two of the above trust funds (i.e. the Trust Fund for Support from Governments and Organizations to the Department of Peacekeeping Operations' Lessons-Learned Mechanism and the Trust Fund for the Rapidly Deployable Mission Headquarters, with balances of $588,000 and $963,000, respectively, as at 30 June 2002), had changed over time and were now outdated. Therefore, there was a need for the Department to redefine the purposes of those trust funds in view of current requirements in such areas as peacekeeping best practices and strategic deployment stocks, and to formulate cost plans to utilize the available resources based on their new objectives. *The Department of Peacekeeping Operations agreed to review the terms of reference for these trust funds. The Office of Programme Planning, Budget and Accounts will also participate in this effort.*

6. The Trust Fund for Activities Related to Administrative and Budgetary Aspects of Peacekeeping Operations, the Trust Fund for the Financing of the United Nations International Conference on Medical Support for Peacekeeping Operations and the Trust Fund for Assistance to Military Officers on Loan from Governments in Support of Peacekeeping had relatively small balances, ranging from $1,000 to $39,000 at the time of the audit, and there were no current cost plans to use these funds. *The Department of Peacekeeping Operations advised that there was no further requirement for these trust funds. The Office of Programme Planning, Budget and Accounts will initiate closure of these trust funds.*

III. Trust funds administered by peacekeeping missions

7. OIOS reviewed the management of 11 peacekeeping trust funds that were active at the time of the audit and were being implemented by the relevant peacekeeping missions. These trust funds are shown in table 2 below.

Table 2
Trust funds administered by peacekeeping missions
(In United States dollars)

Trust fund	*Implementing mission*	*Balance as at 30 June 2002*
Trust Fund for the Restoration of Essential Public Services in Sarajevo	UNMIBH	5 752 000
Trust Fund in Support of the Delimitation and Demarcation of the Ethiopian/Eritrea Border	UNMEE	4 864 000
Trust Fund to Support the Multinational Force Deployed in East Timor	UNMISET	77 351 000
Trust Fund for the United Nations Transitional Administration in East Timor	UNMISET	12 755 000
Trust Fund to Support the Peace Process in Ethiopia and Eritrea	UNMEE	263 000
Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994	UNOMIG	262 000
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	UNMIBH	4 345 000
Trust Fund to Support United Nations Peacekeeping-related Efforts in Sierra Leone	UNAMSIL	1 210 000
Trust Fund to Support the Activities of the United Nations Disengagement Observer Force	UNDOF	378 000
Trust Fund to Support the Peace Process in the Democratic Republic of the Congo	MONUC	873 000
Trust Fund to Support the United Nations Interim Administration in Kosovo	UNMIK	2 897 000
Total		**110 950 000**

8. OIOS noted that a combined balance of $10,097,000 remained in the Trust Fund for the Restoration of Essential Public Services in Sarajevo and the Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina as at 30 June 2002. Both trust funds had been implemented by UNMIBH, which was closed effective 30 June 2003. The combined balance of these trust funds was reduced to approximately $640,000 as of April 2003. *The Department of Peacekeeping Operations advised that all projects and programmes funded out of these trust funds had been operationally completed. The Department further noted that in consultation with the Office of Programme Planning, Budget and Accounts it would determine the disposition of the remaining balances and take appropriate action to close the accounts in accordance with their respective terms of reference. The Office of Programme Planning, Budget and Accounts advised that with respect to the Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina, which has specific donor-reporting requirements, final reports have recently been sent to the Governments of Germany and Sweden.*

9. The Trust Fund to Support the Multinational Force Deployed in East Timor, with a balance of $77.4 million as at 30 June 2002, was intended to reimburse costs in connection with the establishment of the multinational force in East Timor. Activity related to this fund during the financial year was minimal. At the time of the OIOS audit, the Department of Peacekeeping Operations was completing the processing of claims from UNAMET, and advised OIOS that a significant balance would remain after the claims were processed. The Department also noted that negotiations were under way with the donor Member State to obtain approval for utilizing the remaining funds. *The Department of Peacekeeping Operations advised OIOS that the donor had directed the Organization to apply the remaining balance in this trust fund to the payment of its assessed contribution to the special account for UNMISET. The Office of Programme Planning, Budget and Accounts noted that the fund balance amounted to $6.5 million as at 22 October 2003. Regarding the Trust Fund for the United Nations Transitional Administration in East Timor, the Office was awaiting confirmation from the Department of Peacekeeping Operations that there are no pending outstanding liabilities against the fund. When confirmation is received, the Office will initiate the closure of this trust fund.*

IV. Inactive peacekeeping-related trust funds

10. OIOS determined that 8 of the 31 trust funds it examined, which related to peacekeeping operations, had ceased operations and were inactive. These funds had a combined balance of $53,177,000, and showed no expenditures during the fiscal year ended 30 June 2002 (see table 3 below).

Table 3
Inactive peacekeeping-related trust funds
(In United States dollars)

Trust funds	*Balance as at 30 June 2002*
Trust Fund for Iraq-Kuwait Border Issues	1 028 000
Trust Fund for the Implementation of the Cotonou Accord on Liberia	3 709 000
Trust Fund to Support the Implementation of the Agreement for a Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks	21 000
Voluntary Fund for the Cambodian Peace Process	4 331 000
Trust Fund for the Repatriation of Cambodian Refugees and Displaced Persons	2 173 000
Trust Fund for the Enhancement of UNSMIH Capacity	225 000
Trust Fund for the Enhancement of UNTMIH Capacity	983 000
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	40 707 000
Total	**53 177 000**

11. OIOS found that the terms of reference of these inactive trust funds included specific instructions for their closure, but were generally silent on the procedures for transferring administrative responsibility in the event the implementing office was closed. Most of these trust funds had not been assigned to new implementing offices after their original implementing offices had closed.

12. In OIOS' opinion, the balances of these trust funds could potentially be used for political, humanitarian or development support activities in the countries originally identified to benefit from the trust funds. In consultation with donors, these trust funds could be transferred along with the related administrative responsibility to new implementing offices active in these locations. OIOS was advised that communicating with donor countries was a slow process that delayed closure of trust funds or redeployment of funds to related activities. In OIOS' view, proposals for closure or re-designation of trust funds should have been made to donors on a more timely basis. These trust funds are discussed in greater detail below.

13. The Trust Fund for Iraq-Kuwait Border Issues was established in 1994 to facilitate the Secretary-General's offer to assist the Governments of Iraq and Kuwait in the settlement of issues involving Iraqi citizens and their assets located in Kuwaiti territory as a result of the boundary demarcation by the Iraq-Kuwait Boundary Demarcation Commission. Although this trust fund was classified as a peacekeeping trust fund, its original implementing office was the Department of Political Affairs.

Because it had become inactive, this trust fund, with a balance of $1,028,000, should have been transferred to another implementing office, or closed if no longer needed.

14. The Trust Fund for the Implementation of the Cotonou Accord on Liberia was established in 1993. While the Department of Political Affairs was the original implementing office, responsibility for this trust fund was transferred to the Department of Peacekeeping Operations in 1999. The trust fund's balance as at 30 June 2002 was $3,709,000. In OIOS' view, the status and disposition of this fund should be discussed with donors and a decision made either to close the fund or to reactivate it under new conditions. *The Office of Programme Planning, Budget and Accounts advised that the Trust Fund for the Implementation of the Cotonou Accord on Liberia was closed as at 30 June 2003.*

15. The Voluntary Fund for the Cambodian Peace Process was established in 1990 with the Office of the Special Representative of the Secretary-General for Humanitarian Affairs in South-East Asia as the implementing office. The fund's original objective was to support the efforts of the Secretary-General in advancing the peace process in Cambodia. The remaining inactive balance as at 30 June 2002 was $4,331,000. In OIOS' view, the trust fund's objective should be reformulated in consultation with the donors, followed by the designation of a new implementing office, or the trust fund should be closed if no longer needed.

16. The Trust Fund for the Repatriation of Cambodian Refugees and Displaced Persons was established in 1992 to receive voluntary contributions or donations for rehabilitation activities in accordance with the Secretary-General's Consolidated Appeal for Cambodia's Immediate Needs and National Rehabilitation. UNTAC was designated as the implementing office for the duration of the fund's mandate, which ended in September 1993. The remaining balance as at 30 June 2002 was $2,173,000. The disposition of this trust should also be discussed with the donors.

17. The Trust Fund for the Enhancement of UNTMIH Capacity was established in 1997 to receive voluntary contributions from Member States to defray the costs not covered under assessed contributions of additional military contingents provided by Member States to enhance UNTMIH capacity. The Under-Secretary-General for Peacekeeping Operations was designated as the programme manager for this trust fund. The mission was closed in March 2000, and the trust fund had a remaining balance of $983,000 as at 30 June 2002.

18. The Trust Fund for the Enhancement of UNSMIH Capacity was established in 1996 to defray the costs of additional military elements provided by Member States to Haiti not covered under assessed contributions. OIOS noted that some funds had been transferred from this trust fund to the Trust Fund in Support of MICAH in 2001. In OIOS' view, the possible transfer of the balances remaining in the UNTMIH and UNSMIH trust funds to the Trust Fund in support of MICAH being implemented by the Department of Political Affairs should be discussed with the donors in order to rationalize the utilization of these inactive funds. *The Department of Peacekeeping Operations advised that one of the donors had instructed that its share of the unutilized balance of the Trust Fund for the Enhancement of UNTMIH Capacity and the Trust Fund for the Enhancement of UNSMIH Capacity be returned to its bank account. The Office of Programme Planning, Budget and Accounts confirmed that the UNSMIH and UNTMIH Trust Funds had been closed.*

19. The Peacekeeping Financing Division of the Office of Programme Planning, Budget and Accounts was designated as the implementing office of the Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities. This fund had a balance of $40.7 million as at 30 June 2002 and showed no disbursements for the previous financial year. *The Office of Programme Planning, Budget and Accounts advised that while the sub-account is still active, most of the fund balance is attributable to the Government of Japan. Advice on the disposition of its share of $38 million has been sought from the Permanent Mission of Japan to the United Nations and the Office of Programme Planning, Budget and Accounts was awaiting its response.*

20. The Trust Fund to Support the Implementation of the Agreement for a Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks had an inactive balance of $21,000, which should be transferred to another implementing office in consultation with donors, or the trust fund should be closed if no longer needed.

V. Other trust funds

21. OIOS also reviewed five trust funds in respect of peacekeeping/political missions that had closed (see table 4 below).

Table 4
Trust funds of closed peacekeeping/political missions
(In United States dollars)

Trust fund	*Balance as at 30 June 2002*
United Nations Trust Fund for Electoral Observation	2 664 000
Trust Fund for the Activities of the International Support and Verification Commission	222 000
Trust Fund for Somalia — Unified Command	840 000
Trust Fund for Confidence-building Measures in Eastern Slavonia	19 000
Trust Fund for the Support of the Activities of MINURCA	25 000
Total	**3 770 000**

22. The United Nations Trust Fund for Electoral Observation had been intended to finance electoral verification missions and to provide funding for fact-finding missions and support the activities of other international observers. It appeared likely that this trust fund would remain active and that its remaining funds could be used for future electoral activities.

23. In OIOS' opinion, the balances with respect to the Trust Fund for the Activities of the International Support and Verification Commission, the Trust Fund

for Somalia — Unified Command, the Trust Fund for Confidence-building Measures in Eastern Slavonia and the Trust Fund for the Support of the Activities of MINURCA need to be transferred to new implementing offices in consultation with donors or closed, since the principal peacekeeping/political missions that originally administered them have been closed. *The Office of Programme Planning, Budget and Accounts advised that the Trust Fund for the Activities of the International Support and Verification Commission was in the process of closure. Balances had been returned to all donors, with the exception of the Governments of Canada and Spain, which have not yet responded to three letters from the Controller. The Trust Fund for Confidence-building Measures in Eastern Slavonia was closed in January 2003. The Trust Fund to Support the Activities of MINURCA was in the process of being closed. The fund balance, representing accrued interest income, will be deposited in consultation with the donors.*

VI. Implementation of trust funds by peacekeeping missions

24. OIOS conducted a survey of offices responsible for active trust funds that were implemented by MONUC, UNAMSIL, UNMEE, UNMIBH, UNMIK and UNMISET. The survey was intended to assess trust fund administration, budgets and allotments, and financial reporting. The trust funds being implemented by these missions amounted to $110.9 million as at 30 June 2002.

25. Based on the survey, OIOS identified a number of common issues that needed to be addressed. These included the role of implementing offices (i.e., the missions), the need for support and monitoring by the Department of Peacekeeping Operations of the agencies designated as executing bodies for the projects financed by the trust funds (generally non-governmental organizations and government offices).

A. Trust fund guidance

26. The survey of peacekeeping missions showed that there was no formal manual detailing the policies and procedures to be used by mission personnel for administering the trust funds. While some missions developed their own procedures and checklists to assist in processing trust fund-related activities, no standardized procedures existed. Issuance of a manual would help to ensure compliance with the Financial Regulations and Rules of the United Nations, and would identify and strengthen internal controls. This is especially important in view of the high turnover of mission personnel and their unfamiliarity with the pertinent rules and procedures. Specific areas requiring coverage in such a manual would include: (a) responsibilities and duties of mission trust fund units; (b) activity reporting requirements; (c) progress reporting to donors and required financial statements from implementing/executing offices; (d) applicable processes and procedures; and (e) reporting lines and implementation timelines. As discussed below (see para. 35), the Department of Peacekeeping Operations was taking action to improve guidance provided to peacekeeping missions on the administration of trust funds.

B. Advances to executing agencies

27. OIOS found that there was no consistent policy regarding advance payments to the executing agencies engaged to implement trust fund projects. The advance payment percentage varied among missions from 20 to 80 per cent of total project costs. In OIOS' view, standardization of advances would serve to protect the funds entrusted to the Organization, and would encourage timely project completion. Payment schedules should take into account the very limited capability of most executing agencies to mobilize the initial financing of projects.

C. Standardized financial reporting

28. The timely submission of financial reports by executing agencies to trust fund administrative units in the missions is essential for monitoring project implementation and budgetary control. However, the OIOS survey showed that trust fund units experienced difficulty in obtaining financial reports from the executing agencies. The greatest problem identified by the survey related to financial reports that did not include pertinent information on expenditures, in a format acceptable to the trust fund units. Standardized reporting formats, shared with and easily understood by executing agencies, need to be developed. *The Department of Peacekeeping Operations advised that the working group established by the Controller for improving the management of trust funds was actively considering, among other areas, standardizing the reporting formats. Such formats would also be discussed with donors.*

D. Programme support costs

29. Secretary-General's bulletin ST/SGB/188 defines programme support costs as "administrative and technical support costs incurred in the implementation of programmes and projects financed from extrabudgetary resources, including trust funds". OIOS found that trust fund administrative activities in the peacekeeping missions were not always financed from programme support costs. Instead, the costs of these activities were largely absorbed by the peacekeeping missions and, thus, were actually financed from assessed peacekeeping contributions. For example, of the six missions surveyed, only UNMIBH covered the costs of some of its trust fund unit personnel from trust fund programme support costs. However, it should be recognized that charging programme support costs to smaller trust funds may be impractical, since the costs of staffing and other administrative expenses would be disproportionate to the financial resources of these trust funds.

30. Apportioning programme support costs to missions can be a cumbersome accounting exercise, which may not always be commensurate with the level of funding available under a trust fund. Nevertheless, in respect of large trust funds that have adequate programme support funding, missions should arrange funding of posts and administrative costs from trust fund programme support costs.

E. Trust funds web site

31. Reporting on trust fund activities to trust fund contributors needs to be more transparent. This could be achieved by establishing a trust fund web site, listing activities and expenditures, that would inform donors and the general public of projects financed from trust funds, as well as their progress and impact on the affected communities. The Department of Peacekeeping Operations has already implemented such an approach in respect of its Mine Action Trust Fund activities.[2] Such a web site, if properly maintained and updated, would serve as a useful information source for donors and the general public, and might attract additional resources to supplement peacekeeping activities.

VII. Recommendations

32. OIOS made the following recommendations for improving the management of trust funds related to peacekeeping operations.

Recommendation 1

33. OIOS recommends that when the original purpose of a trust fund has been fulfilled or when the implementing office has ceased operations, the Office of Programme Planning, Budget and Accounts should approach the donor(s) with a recommendation for re-directing the remaining resources and, where necessary, should consider designating a new implementing office. If this is not feasible, the Office should recommend closing the trust fund and returning the unspent balance to the donor(s) (AP2002/55/8/001).[3]

34. *The Office of Programme Planning, Budget and Accounts accepted this recommendation noting that it recognized the need for improving the management of trust funds. This need was discussed in the report of the Secretary-General on the strengthening of the United Nations (A/57/387 and Corr.1, action 24). A trust fund working group has been established for this purpose, and is in the process of implementing the action item.*

Recommendation 2

35. The Department of Peacekeeping Operations should issue a standard operating procedures manual for use in administering peacekeeping trust funds covering such areas as the administration of trust fund units at peacekeeping missions, sample reporting documents, operating procedures and reporting lines. The manual should include guidelines for determining advances and progress payments to the executing agencies, and financial reporting formats to be used by them (AP2002/55/8/002).

36. *The Department of Peacekeeping Operations agreed with this recommendation and indicated that detailed draft standard operating procedures on the*

[2] Trust funds established for mine clearance activities will be the subject of a separate audit planned to commence in late 2003.

[3] The symbols in parentheses in this section refer to the internal code used by OIOS for recording recommendations.

management/administration of trust funds in peacekeeping operations had been forwarded to the relevant peacekeeping missions for comment. The final procedures would reflect the comments received from the missions. In October 2003, the Department advised that standard operating procedures had now been updated and issued to all peacekeeping missions stressing the importance of strict compliance with the guidelines in the management of trust funds. The Department further noted that donors also need to agree on the financial reporting formats to be used by executing agencies.

Recommendation 3

37. The Department of Peacekeeping Operations should, in cooperation with the Office of Programme Planning, Budget and Accounts, develop a mechanism to finance the administrative and management costs of peacekeeping missions' trust funds from trust fund programme support costs, where the volume of activities and the size of the trust funds are sufficiently large to finance such expenses (AP2002/55/8/003).

38. *The Department of Peacekeeping Operations accepted this recommendation, and noted that this issue would be brought to the attention of the trust fund working group, which will consider the feasibility of its implementation.*

Recommendation 4

39. In order to enhance the transparency of trust fund utilization, the Department of Peacekeeping Operations should establish a web site to publicize information on peacekeeping trust fund activities and fund balances for the information of donors and the public at large (AP2002/55/8/004).

40. *The Department of Peacekeeping Operations agreed with this recommendation, noting that this issue would also be brought to the attention of the trust fund working group, which will consider the feasibility of its implementation. The working group's report will be submitted to the General Assembly for consideration at its fifty-ninth session.*

(*Signed*) Dileep **Nair**
Under-Secretary-General for Internal Oversight Services